



# University of Pretoria Yearbook 2021

## Financial accounting 111 (FRK 111)

<b>Qualification</b>	Undergraduate
<b>Faculty</b>	Faculty of Economic and Management Sciences
<b>Module credits</b>	10.00
<b>NQF Level</b>	05
<b>Programmes</b>	BCom BCom Agribusiness Management BCom Business Management BCom Econometrics BCom Economics BCom Financial Sciences BCom Human Resource Management BCom Informatics Information Systems BCom Investment Management BCom Law BCom Marketing Management BCom Statistics and Data Science BCom Supply Chain Management BEd Senior Phase and Further Education and Training Teaching BIT Information Systems LLB BConSci Clothing Retail Management BConSci Food Retail Management BConSci Hospitality Management BSc Applied Mathematics BSc extended programme - Biological and Agricultural Sciences BSc extended programme - Mathematical Sciences BSc Mathematics BScAgric Agricultural Economics and Agribusiness Management



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<b>Service modules</b>	Faculty of Engineering, Built Environment and Information Technology
	Faculty of Education
	Faculty of Law
	Faculty of Natural and Agricultural Sciences
<b>Prerequisites</b>	No prerequisites.
<b>Contact time</b>	4 lectures per week
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Accounting
<b>Period of presentation</b>	Semester 1

### Module content

The nature and function of accounting; the development of accounting; financial position; financial result; the recording process; processing of accounting data; treatment of VAT; elementary income statement and balance sheet; flow of documents; accounting systems; introduction to internal control and internal control measures; bank reconciliations; control accounts; adjustments; financial statements of a sole proprietorship; the accounting framework.

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